



# Guidelines for Substitute and Copied Utah Sales Tax Forms\*



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**DRAFT**  
**OCT. 10, 2007**

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*\*See Publication 99 for guidelines for Utah tax forms other than sales tax.*

## General Information

The Utah State Tax Commission has authority to define the format and content of all forms filed with the Commission. It also has authority to reject any substitute form that does not meet the guidelines in this publication or would cause processing or efficiency problems.

In using this authority, the Tax Commission's primary objectives are to ensure:

- forms are compatible with the Tax Commission's automated system needs (e.g., OCR scanning and bar code readability);
- captured data will provide for accurate and complete updating of taxpayer accounts and assessment of tax liabilities; and
- forms provide information in a uniform and consistent manner.

Unless otherwise stated, the term "form" includes tax returns, schedules, statements, coupons, applications, affidavits and declarations.

The Tax Commission does not certify the logic of specific software, nor the calculations used on any forms. The Tax Commission does not approve equipment or processes used to produce substitute forms, but does require substitute forms meet the standards outlined in this publication.

These guidelines are for tax software developers, computerized tax processors, computer software developers and programmers, commercial printers, business forms companies, and others who develop or use copied and/or substitute Utah forms.

**All developers of substitute Utah forms must have approval from the Tax Commission prior to filing the forms with the Tax Commission or releasing the forms to their customers.**

## Where to Find Utah Forms

Find official Utah forms, both current and prior year, on-line at [tax.utah.gov/forms](http://tax.utah.gov/forms). Advance draft copies of Utah forms are placed on the website when available at [tax.utah.gov/forms/finals.html](http://tax.utah.gov/forms/finals.html). A schedule of target dates for forms releases is also on this website.

## Standards for Copied Forms

A copied form is any photocopy, facsimile or other reproduction of an original Tax Commission form.

Any coupon or form containing a coupon with a scan line or a form with a 1D barcode MAY NOT be copied. All other forms will be accepted only if the copies are:

- produced by photocopying, photo-offset, photoengraving, or other similar process;
- copied with black ink or toner on white paper of substantially the same weight, texture and quality as the official forms;
- legible in both the original text of the form and the filled-in data;
- the same dimensions as the official form, including both the size of the paper and the images copied on it; and
- exactly aligned on the page.

The signatures on the copied forms must be original.

The Tax Commission will accept one-sided reproductions of both sides of a two-sided original form.

## Standards for Substitute Forms

A substitute form is one designed for use in place of an original, state-issued form. A substitute form must match the appearance and layout of the official Tax Commission form, including:

- layout size, font size and style, and margins;
- special keying symbols, line numbers, and code numbers;
- paper weight, ink color and density; and
- coupons either printed separately or printed on the bottom portion of a form.

**Note: A Utah form that does not change from one year to the next and was approved previously does not need to be resubmitted for approval.**

A company that develops a substitute form must get approval from the Tax Commission before it releases or distributes the form to its customers or clients. Purchasers of software packages that produce substitute forms should verify the software company has received approval before using the software to prepare Utah returns.

## Company Name and Vendor Code

Substitute forms must include the name of the company (or company abbreviation) to identify the creator of the form. The name must be printed in the **upper right corner** on **every** substitute form, as well as in the **upper right corner** of every coupon (unless the vendor code is placed on the same form).

On forms that are optically read (scanned) by the Tax Commission, a vendor code must also be printed in a specific area. The vendor code on official Tax Commission forms is "9999". Replace this number in the same, exact location with the four-digit vendor code of the software developer/company.

The National Association of Computerized Tax Processors (NACTP) assigns the four-digit vendor code to each software developer and substitute forms designer. If you are not registered with NACTP and/or do not have a vendor code assigned to you, you may request a vendor code by sending an email to [president@nactp.org](mailto:president@nactp.org).

Utah does not require substitute forms developers to register with the State of Utah or complete a letter of intent in order to submit substitute forms for approval.

## Acrobat PDF File

Utah forms and publications are available in PDF format online at [tax.utah.gov/forms](http://tax.utah.gov/forms). If you are using the original PDF file as a substitute form, you still must obtain approval before using the form. Any Tax Commission PDF form used to develop a substitute form must have the vendor company name printed in the upper right hand corner of the form, or the vendor code printed where required for that form. (See Company Name and Vendor Code above.)

Utah form instructions downloaded from the Tax Commission's website that are not changed do not need approval.

## Bar Patch

Many Utah forms are designed with a bar patch in the upper left area of the form. The bar patch is used in processing the return.

If a Utah form has a bar patch, the substitute form must include the bar patch in the exact size, location and density as the original official form. The ink must be a non-glossy black. For exact specifications, see Bar Patch Specifications for Utah Tax Forms on page 5.

## Fonts

All substitute forms should use fonts that match or nearly match the fonts used on the original form. The developer of the substitute form is responsible to either provide the approved font types to the user or to embed the font type in the form.

A font size must be no less than 7 point and usually no greater than 14 point, based on the official form.

When printing variable data on substitute forms, use 12-point Courier (10 cpi) as the default font. This font is accurately readable by automated equipment.

For variable data, print alpha characters in all capital letters (upper-case).

The scan line printed on coupons must be 12-point OCR-A. No other font is acceptable for the scan line.

## Ink

All substitute forms must be printed with black ink. Colored ink is not acceptable.

In cases where the original Utah form is printed in colored ink or with a colored background, the substitute form should be printed only in black ink and without the colored background.

## Shading

Some official forms are designed with shading. However, there is no requirement for shading on substitute forms.

## Margins

Margins on substitute forms must match the size of margins on the official forms. Margins are usually 1/2 inch.

## Keying Symbols and Line Numbers

Keying symbols and line numbers are essential to the Tax Commission's automated processing system. Substitute forms must include these symbols and line numbers.

Symbols used include a bullet ( • ), an asterisk ( \* ) and an arrow (⇒) printed near some data fields.

## Paper

Substitute forms must be printed on 20 to 24 pound standard white bond, non-glossy paper. Recycled paper should be avoided.

The paper size must be the same as the original form.

## Printers

All substitute forms should be printed on a laser printer. Forms printed on ink jet or dot matrix printers may be rejected if they cannot be processed on Tax Commission automated systems.

## Two-Sided Forms

When a two-sided form contains only instructions on the back side, the instructions do not need to be submitted for approval and the back side does not need to be filed with the form.

When the back side of a form is a continuation of the form or includes other fields for required information, the copied or substitute form must be printed as two one-sided pages. Each side is treated as a separate form and must be separately approved. Submit both sides at the same time in the same page order as the official form.

## OCR Requirements

Some Utah returns are processed using optical character recognition (OCR). Substitute forms must meet strict requirements to ensure accurate OCR reading of the variable data.

Since OCR forms are optically read on high-speed scanners, photocopies are not acceptable. Always file original forms.

The location of all OCR-readable fields must appear in the same exact location as shown on the original form. Returns that do not follow the exact positioning requirements may be rejected and returned to the taxpayer and/or preparer for correction and resubmission.

## Anchors

All optically-scanned forms have fixed anchor marks (L-shaped brackets) printed in the corners of the form. Anchors are used by the scanner to orient the form and line-up the data fields. The anchors on substitute forms must be the same size and placed exactly as they appear on the original form.

The anchor is an angled bar formed by the intersection of one horizontal and one vertical line of 3-point (3/72") thickness and approximately one-quarter inch length on each side. Nothing should be printed within 1/4" of any anchor.

## Form Designator Number

At the top left of a scanned form is a form designator number. This number identifies the form to our scanning program. The form designator number must be printed on substitute forms in the exact location as on the original Tax Commission form.

## Response Field Marks

Some forms require a response to a question or condition. A single upper-case "X" must be used to indicate such a response in an optical mark field, with one blank character immediately preceding and one blank character immediately following the mark. If a field is not applicable, the entire field should be left blank.

## Negative Amounts

Negative amounts or losses must be preceded by a minus sign ( - ). The use of parentheses or brackets is not acceptable.

## Amount and Response Fields

On original Tax Commission forms, dollar amounts and query responses are entered in fields outlined by boxes. When designing scannable forms that will be completed using computer software, remove the boxes from around the fields. The amount or response must be printed within the dimensions of the field in 12-point Courier (10 cpi) font, all capital letters.

## Standards for Substitute Sales Tax Coupons

Some forms include payment coupons. To be approved, substitute coupons must meet the following conditions:

- Perforations (when required) or cut lines must be in the same location as on the original. Coupon size is 8½" wide and 3½" to 3¾" high. On a scale of six lines per inch the cut line is just below line 44.
  - Any coupon or form containing a coupon MAY NOT be photocopied.
  - Each payment coupon must include a readable OCR scan line containing account and period information. See scan line specifications on pages 5 through 8.
- Software that produces a substitute OCR scan line must have the ability to recreate the scan line to exact specifications on each substitute form generated by each user.**
- Nothing except the OCR scan line must be printed in the bottom 1" of the coupon.

When submitting coupons or forms with coupons for approval, you must submit one blank form and 10 filled-in samples with different variable data (except the test account number — see below) for testing on our automated equipment.

## Return Mailing Addresses

The Tax Commission uses a different mailing address for each tax type or application. A unique Zip+4 address distinguishes the tax type. The correct mailing address for each tax is found on the tax return itself or in the instructions for that form or application.

## Test Account Number

When submitting substitute forms with scan lines for approval, use the sales tax test account number:

**12345678002STC**

The use of any other account number will cause the test to fail.

## Approval Process

Generally, you must submit one blank form and one filled-in sample with variable date for approval testing.

**HOWEVER, if you are submitting the following forms for approval, you MUST submit one blank form or coupon AND 10 filled-in samples with different variable data (except the test account number, (12345678002STC) for testing on our automated scanning equipment:**

- TC-62DF — *Sales and Use Tax Refund for Donated Food*
- TC-62F — *Restaurant Tax Return*
- TC-62L — *Motor Vehicle Rental Tax Return*
- TC-62M — *Sales and Use Tax Return - Multiple Places of Business*
- TC-62M, Schedule A — *Sales of NON-FOOD Items from Multiple Places of Business in Utah*
- TC-62M, Schedule AG — *Sales of FOOD and FOOD INGREDIENTS from Multiple Places of Business in Utah*
- TC-62M, Schedule B — *Sales of NON-FOOD and PREPARED FOOD from Non-fixed Places of Business in Utah*
- TC-62M, Schedule BG — *Sales of FOOD and FOOD INGREDIENTS from Non-fixed Places of Business in Utah*
- TC-62M, Schedule X — *Sales Exempt from Resort Tax*
- TC-62N — *Sales Tax Refund for Religious or Charitable Organizations*
- TC-62S — *Sales and Use Tax Return - Single Place of Business*
- TC-62SV — *Payment Coupon for Sales Tax Returns*
- TC-62T — *Transient Room Tax Return*
- TC-62W — *Waste Tire Recycling Fee Return*

You may submit samples by mail, fax or by email (in PDF format). However, if the form contains a coupon or a 1D bar-code, you must mail the 10 filled-in samples to the address below. The samples must contain different variable data (except the test account number — see page 3) and meet the specifications on pages 5 and 6.

Coupons that require scan lines but are submitted without test scan lines will not be approved.

Approvals (or non-approvals) are generally faxed or emailed back to the submitter. If no fax number or email address is given, a written response will be sent.

Submit substitute forms to:

Substitute Forms Coordinator  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-3400  
Telephone (801) 297-7715  
Fax (801) 297-3502  
email: [wrwebb@utah.gov](mailto:wrwebb@utah.gov)

NOTE: If sending your forms by a **private carrier (FedEx, UPS, etc.)** use zip code **84116** to avoid extra costs and/or delivery delays. The 84134 ZIP Code is for U.S. Postal Service mail only.

To speed the approval process, you should submit substitute forms as they are developed and not hold them until all forms are finished. All pages of the same form should be submitted at the same time.

After receiving your substitute form the Tax Commission will:

- verify compliance with all guidelines, including keying symbols, format and data placement;
- test bar patch and scan lines for machine readability (if applicable);
- test 1D bar code for machine readability (if applicable); and
- notify you of the results of the review.

If the form is **not approved**, we will identify the problems and help you correct them. Once the errors have been corrected, you must resubmit the form for another review.

If the form is **conditionally approved**, you will be asked to correct the form prior to using it. You will not need to resubmit the form once the correction is made.

The form is **approved** only if it meets all substitute form guidelines.

Utah does not approve “draft” versions of forms.

**Use of non-compliant or unapproved forms may result in the Tax Commission notifying the developer, preparer and/or taxpayer, instructing them to re-file on official forms or approved substitutes. Penalties may be assessed for repeatedly filing non-compliant or unapproved forms.**

## Software Approval

The Tax Commission does not review, test or approve the logic of software programs or confirm the calculations entered on substitute forms with software programs. The accuracy of these programs is the responsibility of the developer, distributor and user.

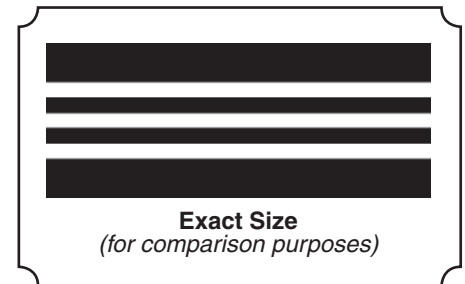
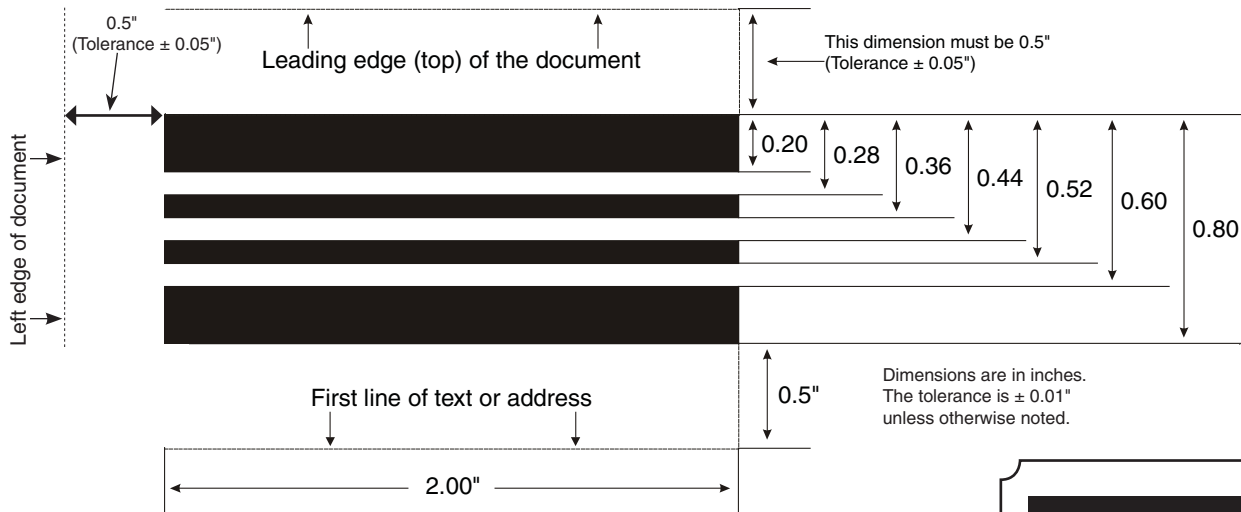
## Checklist for Submitting Substitute Forms

When submitting substitute forms for approval, be sure to check each of these items (when applicable):

- ☐ One blank form and one filled-in form is submitted.
- ☐ Ten (10) filled-in forms with different variable data are included if submitting TC-62F, TC-62L, TC-62M, TC-62S, TC-62T, TC-62W, or coupons with scan lines.
- ☐ Coupons (with a scan line) have the scan line printed in OCR-A 12-point font.
- ☐ All scan line check digits on coupons have been verified.
- ☐ Your vendor name or your four-digit vendor code is on each form.
- ☐ Forms with a bar patch match the sample in this publication.
- ☐ Coupons submitted for testing have the correct test account number.



## Bar Patch Specifications (Patch 2 Code)



## 1D Bar Code Specifications (Code 39)

Utah sales tax returns include a 1D bar code which contains demographic information for each taxpayer. The bar code is scanned by automated processing systems.

### Bar Code Forms

The 1D barcode is printed on the following Utah sales tax forms:

- TC-62F — *Restaurant Tax Return*
- TC-62L — *Motor Vehicle Rental Tax Return*
- TC-62M — *Sales and Use Tax Return - Multiple Places of Business*
- TC-62S — *Sales and Use Tax Return - Single Place of Business*
- TC-62T — *Transient Room Tax Return*
- TC-62W — *Waste Tire Recycling Fee Return*

### Demographic Data

The 1D barcode contains the following sequential demographic information:

- **Taxpayer's Utah sales account/license number**  
First 14 characters, comprised of 11 numeric and 3 alpha, with no spaces or hyphens
- **Beginning date of the tax period**  
Next 8 digits of MMDDYYYY
- **Ending date of the tax period**  
Last 8 digits of MMDDYYYY

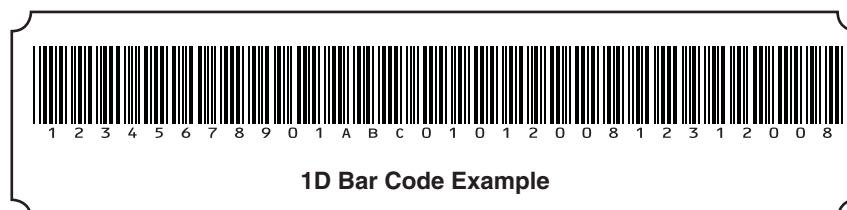
### Dimensions and Placement

The dimensions and placement of the 1D bar code on substitute forms must match official forms exactly.

**Dimensions** .406 inches high  
4.188 inches long

**Placement** 10.1875 (10 3/16) inches from top edge  
.875 inches from left edge

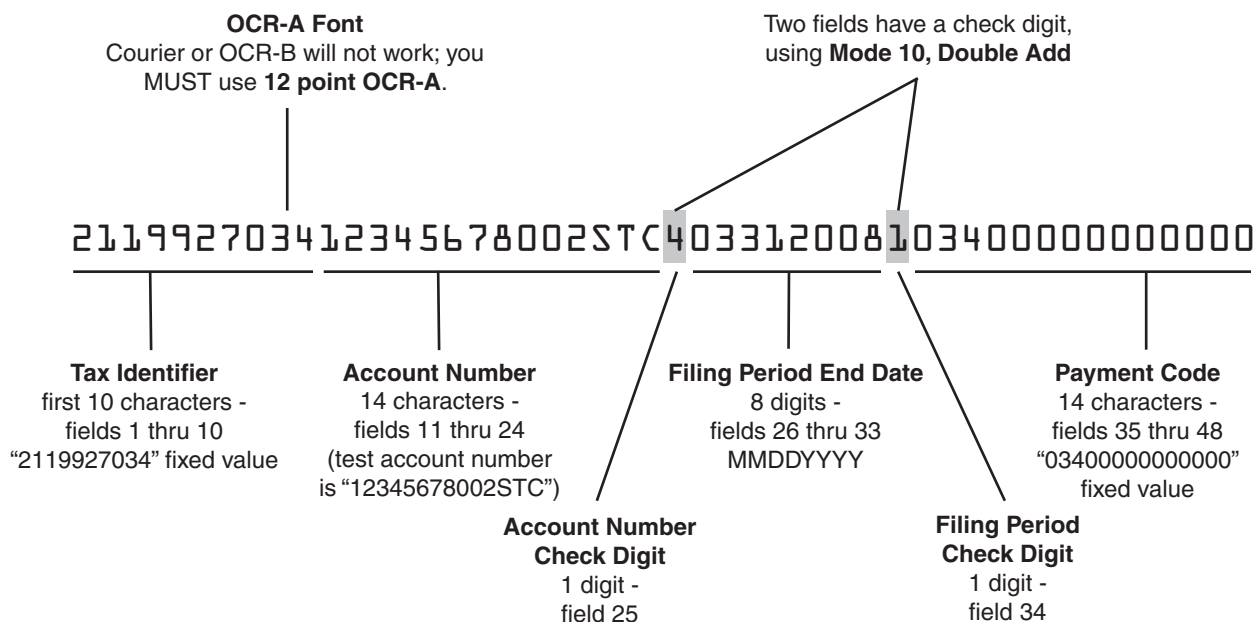
The 1D bar code must use the Code 39 font.



# Scan Line Specifications for Utah Sales Tax Coupons

**Note:** See Publication 99 for scan line specifications for coupons OTHER THAN sales tax.

The scan line must be exactly 1/2" from the bottom edge of the paper and 1/2" from the right edge of the paper. Nothing except the scan line must be printed in the bottom 1.125" of the form.



**IMPORTANT:** These specifications apply ONLY to Utah Sales and Use Tax. See Publication 99, *Guidelines for Substitute and Copied Tax Forms*, for scan line specifications for other Utah tax payment coupons.

The following is an exact example of the size and font to be used for an OCR-A scan line:

211992703412345678002STC403312008103400000000000

## Special Instructions for Refund Coupons

When preparing substitute sales tax refund coupons, follow the instructions above to create the scan line, but use the following **tax identifiers** in fields 1 thru 10:

### TC-62DF, Utah Donated Food Sales Tax Refund

"2169900034" fixed value

216990003412345678002STC403312008103400000000000

### TC-62N, Utah Sales Tax Refund Request

"2389900034" fixed value

238990003412345678002STC403312008103400000000000

## Calculating Check Digits

The check digit is calculated using MOD 10, Double Add, Product Addition with weights of "1212" applied left to right.

1. **Use Table #1 to calculate the check digit for the current Utah sales tax account number only.** Use this account number only for January and February 2008 monthly returns.
2. **Use Table #2 to calculate the check digit for the new Utah sales tax account number.** Use the new account number starting with the filing period:
  - Monthly filers — March, 2008
  - Quarterly filers — Jan. - March, 2008
  - Annual filers — Jan. - Dec., 2008
3. **Use Table #3 to calculate the check digit for the filing period end date only.**

NOTE: Effective March 1, 2008, all Utah sales tax account numbers will be converted from the old six-character format to a new 14-character format. The new account number is 11 numbers followed by the letters STC (e.g., 12345678002STC).

## Character Replacement Scheme

Using a check-digit replacement scheme, the last three characters of the new sales tax account number must be converted from letters to numbers using the table below.

**NOTE:** This replacement scheme is for the check digit calculation only. Print the actual letters in the scan line. Use only uppercase letters in the scan line.

A = 1	N = 14
B = 2	O = 15
C = 3	P = 16
D = 4	Q = 17
E = 5	R = 18
F = 6	S = 19
G = 7	T = 20
H = 8	U = 21
I = 9	V = 22
J = 10	W = 23
K = 11	X = 24
L = 12	Y = 25
M = 13	Z = 26

### Table #1 – Old Six-character Sales Tax Account Numbers

Use this account number for January and February 2008 Monthly Returns ONLY. For all others, use the new 14-character account number (see table #2).

Line No.	Enter the account number on line 1, starting in position 5. Multiply each digit on line 1 separately by its multiplier on line 2 and enter the result on line 3. If the result is a two-digit number, add the individual digits together and enter the sum on line 4 (e.g., for the number 14, add 1 and 4 for a result of 5).														
1	Account number (6 characters*)	0	0	0	0							0	0	0	0
2	Multiplier	1	2	1	2	1	2	1	2	1	2	1	2	1	2
3	Line 1 times line 2	0	0	0	0							0	0	0	0
4	Add individual digits in each column of line 3	0	0	0	0							0	0	0	0
5	Total of line 4 – all columns														
6	Right-most digit of line 5														
7	Check digit – subtract number on line 6 from “10”														

### No Alpha Character

Some older sales tax account numbers are five numbers without a leading alpha character. In these cases, the account number is printed in the scan line as five leading zeros, then the five-digit account number, then four zeros. For example, if the account number is 12345, the account number printed in the scan line is 00000123450000.

### Table #2 – New 14-Character Sales Tax Account Numbers

Line No.	Enter the account number on line 1, starting in the far left column. Multiply each digit on line 1 separately by its multiplier on line 2 and enter the result on line 3. If the result is a two-digit number, add the individual digits together and enter the sum on line 4 (e.g., for the number 14, add 1 and 4 for a result of 5).														
1	Account number (14 characters*)														
2	Multiplier	1	2	1	2	1	2	1	2	1	2	1	2	1	2
3	Line 1 times line 2														
4	Add individual digits in each column of line 3														
5	Total of line 4 - all columns														
6	Right-most digit of line 5														
7	Check digit - subtract number on line 6 from "10"														

\*Replace alpha characters in the account number using the replacement scheme at the top of this page.

**Table #3 – Filing Period End Date**

Line No.	Enter the Filing Period End Date (MMDDYYYY) on line 1, right justified with zeros to fill in the left fields.								
1	Filing period end date (MMDDYYYY)								
2	Multiplier	1	2	1	2	1	2	1	2
3	Line 1 times line 2								
4	Add individual digits in each column of line 3								
5	Total of line 4 - all columns								
6	Right-most digit of line 5								
7	Check digit - subtract number on line 6 from "10"								

**Examples for line 4:**

- 6 (on line 1) times 1 (on line 2) equals 6 on lines 3 and 4
- 8 (on line 1) times 2 (on line 2) equals 16 on line 3; 1 plus 6 equals 7 on line 4
- 0 (on line 1) times 1 or 2 (on line 2) always equals 0 on lines 3 and 4

NOTE: If the number on line 5 of the check digit calculation is a multiple of 10, the check-digit is 0.

**Scan line example:**

The scan line for sales tax (Account Number = 12345678002STC, Filing Period End Date = March 31, 2008) would be:

211992703412345678002STC403312008103400000000000